

EXHIBIT B

LAW OFFICES
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
150 EAST 42ND STREET
NEW YORK, N.Y. 10017-5639
(212) 490-3000

ZURICH NORTH AMERICA
5065 Powers Ferry Road, N.W.
Atlanta, GA 30327

December 29, 2006
Invoice # 1268266
Page 1

Matter : Zurich North America
Claimant : American Guarantee & Liability Ins. Co.
WEMED File Number : 07706.00068

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through November 21, 2006	4,613.00
For Disbursements Incurred	94.45

TOTAL CURRENT	4,707.45

**LAW OFFICES
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 WEMED File # ; 07706. 00068
 Invoice No.1268266

December 29, 2006
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
6/02/06	WHS	2.80	448.00	Prepare discovery to Lemus and Watson
7/05/06	SMM	.10	19.00	Telephone conference with Bill Strop re: filing Motion for Clerks Default.
7/05/06	SMM	.10	19.00	Receipt and review email from T. Dykstra re: Default issue
7/05/06	TAD	.50	80.00	Prepare and revise motion for clerk's default
7/06/06	SMM	.10	19.00	Review and sign Motion for Default by Clerk.
7/06/06	SMM	.10	19.00	Review Clerk's website to ensure no responsive pleadings by defendants (unclear whether response filed).
7/06/06	SMM	.30	57.00	Hand deliver Motion for Default by Clerk and default by clerk and review court file (response filed 7/06/06 by both defendants).
7/14/06	WHS	2.60	416.00	Preparation of supplemental discovery to Lemus and Watson
8/08/06	WHS	2.20	352.00	Investigate Low-Ball Louie's and other potential sources of recovery from the Indemnitors
8/08/06	WHS	.20	32.00	Communications with counsel for the Indemnitors regarding the Motion to Dismiss hearing
8/09/06	WHS	1.10	176.00	Supplement discovery request to Plaintiff
8/18/06	WHS	3.90	624.00	Analyze production documents regarding individual assets of Lemus and Watson

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December 29, 2006
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ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
8/31/06	WHS	1.30	208.00	Preparation for Motion to dismiss hearing
9/08/06	WHS	.50	80.00	Prepare for hearing on Indemnitor's Motion to Dismiss
10/16/06	WHS	2.70	432.00	Research regarding summary judgment issues that need to be included in our draft Motion
10/17/06	WHS	3.40	544.00	Prepare supplemental discovery to the Indemnitors
10/30/06	WHS	1.20	192.00	Investigate "Low-Ball Louie's" per conference with Mr. Butler and Mr. Cookson
11/21/06	WHS	4.20	672.00	Attend specially set hearing on Defendant's Motion to Dismiss in Orlando
11/21/06	WHS	.80	128.00	Planning conference with Mr. Cookson regarding the Court's ruling on the Motion to Dismiss and strategy for amending the Complaint
11/21/06	WHS	.60	96.00	Telephone conference with Mr. Butler regarding outcome of the hearing on the Motion to Dismiss
TOTAL FEES				4,613.00

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December 29, 2006
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ITEMIZED SERVICES BILL

DISBURSEMENTS

7/05/06	Photo Copying, 9 copies at \$0.20	1.80
10/23/06	Long distance telephone	1.25
10/23/06	Long distance telephone	2.50
10/23/06	Long distance telephone	.50
10/24/06	Long distance telephone	.50
10/24/06	Long distance telephone	.75
10/24/06	Photo Copying, 14 copies at \$0.10	1.40
11/20/06	Long distance telephone	.75
11/29/06	Court Reporter fees Appearance fee	85.00
TOTAL DISBURSEMENTS		94.45

TOTAL INVOICE **4,707.45**

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ZURICH NORTH AMERICA
5065 Powers Ferry Road, N.W.
Atlanta, GA 30327

March 30, 2007
Invoice # 1314323
Page 1

Matter : Zurich North America
Claimant : American Guarantee & Liability Ins. Co.
WEMED File Number : 07706.00068

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through March 19, 2007	11,219.00
For Disbursements Incurred	17.21

TOTAL CURRENT	11,236.21

**LAW OFFICES
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ZURICH NORTH AMERICA
WEMED File # ; 07706. 00068
Invoice No.1314323

March 30, 2007
Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
1/24/07	WHS	1.30	279.50	Draft response letter to James Butler, and conference call with Mr. Cookson re: same and re: the Amended Complaint
1/24/07	AKH	.50	81.50	Draft and revise Motion for Enlargment.
2/02/07	WHS	2.50	537.50	Lengthy conference with Mr. Butler and Mr. Cookson, and supplement Amended Complaint in accordance therewith
2/08/07	RML	5.50	1,012.00	Conduct legal research regarding whether a surety can sue for indemnity in the absence of a demand on the bond by the obligee. Explore circumstances under which courts have determined that the surety is exposed to risk of loss.
2/09/07	RML	.80	147.20	Continue legal research regarding what constitutes a recognizable risk of loss for purposes of seeking relief on bond akin to bill of quia timet.
2/09/07	RML	.80	147.20	Draft memorandum regarding results of legal research.
2/13/07	PL	3.00	552.00	RESEARCH WHETHER SURETY CAN SEEK INDEMNIFICATION PRIOR TO DEMAND FOR PAYMENT ON BOND
2/15/07	PL	6.00	1,104.00	RESEARCH RE: WHETHER SURETY CAN SEEK INDEMNIFICATION EVEN THOUGH THERE HAS BEEN NO DEMAND ON THE BOND
2/16/07	REL	.20	47.20	Confer re: surety issues with P. Lawless.

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ZURICH NORTH AMERICA
 WEMED File # ; 07706. 00068
 Invoice No.1314323

March 30, 2007
 Page 3

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
2/16/07	PL	3.00	552.00	RESEARCH PROJECT RE: WHETHER SURETY CAN SEEK INDEMNIFICATION IN NY COURT WHERE THERE HAS BEEN NO DEMAND ON BOND
2/20/07	REL	1.20	283.20	Confer with P. Lawless re: research, review surety agreement, telephone call with W. Strop.
2/20/07	PL	6.50	1,196.00	Research re: whether a surety can enforce indemnification agreement against indemnitors prior to demand on the bond
2/21/07	PL	8.00	1,472.00	Draft research memo re: can a surety seek specific performance of collateral security provision of indemnity agreement prior to demand on bond
2/21/07	WHS	.30	64.50	Communications with Mr. Cookson and Mr. Butler regarding case strategy and status
2/22/07	PL	3.00	552.00	Draft research memo re: can surety seek specific performance of collateral security clause in indemnity agreement prior to a demand on the bond
2/22/07	PL	2.50	460.00	Research Florida law re: enforceability of collateral security provisions of indemnification agreement
3/02/07	WHS	.30	64.50	Communications with counsel for the Defendants regarding their renewed request for an enlargement of time to respond to the Amended Complaint
3/05/07	WHS	.40	86.00	Case management and status conference with Mr. Cookson in order to address New York law issues
3/06/07	PL	1.00	184.00	Research re: waiver of forum selection clause

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 Invoice No.1314323

March 30, 2007
 Page 4

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
3/06/07	DLT	.30	70.80	Telephone call with Bill Strop re: possible NY action on indemnity
3/06/07	DLT	.40	94.40	Rec'd/review memo re: collateral security; Correspondence with Bill Strop and M. Ledwin re: handling of case
3/08/07	WHS	.70	150.50	Strategy conference with Mr. Butler and Mr. Cookson
3/08/07	DLT	.50	118.00	Telephone call with Bill Strop and Bill Cookson re: options and strategy
3/12/07	PL	.50	92.00	Telephone conference re: case strategy
3/12/07	PL	1.00	184.00	Research re: waiver of forum selection clause
3/12/07	WHS	.60	129.00	Planning conference with Mr. Ledwin, Mr. Lerner and Mr. Cookson
3/15/07	PL	2.50	460.00	RESEARCH RE: WAIVER OF FORUM SELECTION CLAUSE
3/15/07	PL	5.50	1,012.00	DRAFT MEMO RE: WAIVER OF FORUM SELECTION CLAUSE
3/19/07	WHS	.40	86.00	Receive and analyze forum selection memorandum, and communications with Mr. Butler and Mr. Cookson regarding same

TOTAL FEES **11,219.00**

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ZURICH NORTH AMERICA
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March 30, 2007
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ITEMIZED SERVICES BILL

DISBURSEMENTS

1/24/07	Photo Copying, 7 copies at \$0.10	.70
2/05/07	Photo Copying, 42 copies at \$0.10	4.20
3/08/07	Long distance telephone	2.34
3/08/07	Long distance telephone	8.97
3/08/07	Long distance telephone	.75
3/08/07	Long distance telephone	.25
TOTAL DISBURSEMENTS		17.21

TOTAL INVOICE	11,236.21
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ZURICH NORTH AMERICA
5065 Powers Ferry Road, N.W.
Atlanta, GA 30327

May 31, 2007
Invoice # 1316553
Page 1

Matter : Zurich North America
Claimant : American Guarantee & Liability Ins. Co.
WEMED File Number : 07706.00068

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through May 16, 2007	2,704.20
For Disbursements Incurred	1,470.98
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TOTAL CURRENT	4,175.18

LAW OFFICES
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ZURICH NORTH AMERICA
 WEMED File # ; 07706. 00068
 Invoice No.1316553

May 31, 2007
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
3/01/07	WHS	.20	43.00	Multiple e-mail communications with Mr. Butler
3/12/07	REL	.50	118.00	Conference call re: further actions to be taken.
3/16/07	REL	.30	70.80	Confer with P. Lawless re: research.
3/19/07	REL	1.20	283.20	Review/revise memo of law; research re: relevant statutory provisions re: forum selection/choice of law.
3/19/07	MGL	.30	70.80	Receipt and review of research memo re: forum selection clause.
3/20/07	MGL	3.20	755.20	Review of bankruptcy schedules, financial reports claims register and various pleadings.
3/20/07	MGL	1.80	424.80	Preparation of memo re: I.W.'s financial condition and claim priority issues.
3/28/07	MGL	.20	47.20	Receipt and review of Lemus and Watson answer and various correspondence re: same.
4/02/07	BAK	.50	81.50	Research re: motion to strike standard for estoppel and failure to mitigate
4/17/07	MGL	.20	47.20	Receipt and review of correspondence re: smokeless tobacco tax refund issues.
4/24/07	WHS	1.20	258.00	Telephone conference with Mr. Cookson, Mr. Butler and Mr. Ledwin regarding case strategy and status
4/24/07	MGL	.30	70.80	Telephone call with B. Strop re: NY venue issues.

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ZURICH NORTH AMERICA
 WEMED File # ; 07706. 00068
 Invoice No.1316553

May 31, 2007
 Page 3

ITEMIZED SERVICES BILL

DATE ATTY HOURS AMOUNT DESCRIPTION

4/24/07	MGL	1.20	283.20 Conference telephone call with B. Cookson, J. Butler and B. Strop re: NY venue issues and bankruptcy issues.
5/16/07	WHS	.70	150.50 Negotiations with counsel for the Defendant regarding voluntary dismissal without prejudice, and preparation of same

TOTAL FEES	2,704.20
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DISBURSEMENTS

1/23/06	Airfare 09;EXP.REPORT W.STROP	213.10
1/23/06	Transportation Costs 09;EXP.REPORT W.STROP	23.75
10/17/06	Long distance telephone	.75
3/05/07	Westlaw - Online Research	46.43
3/05/07	Westlaw - Online Research	46.43
3/06/07	Westlaw - Online Research	277.49
3/06/07	Westlaw - Online Research	277.49
3/12/07	Westlaw - Online Research	43.76
3/12/07	Westlaw - Online Research	43.76
3/13/07	Westlaw - Online Research	100.26
3/13/07	Westlaw - Online Research	100.26
4/02/07	Photo Copying, 12 copies at \$0.10	1.20
4/02/07	Westlaw - Online Research	111.96
4/05/07	ABA Library Fees or Library Usage Pacer 1st Qtr.	4.64
4/10/07	Long distance telephone	22.62
4/23/07	Westlaw - Online Research	157.08

TOTAL DISBURSEMENTS	1,470.98
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May 31, 2007
Page 4

ITEMIZED SERVICES BILL

TOTAL INVOICE 4,175.18

LAW OFFICES
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June 29, 2007
Invoice # 1320036
Page 1

ZURICH NORTH AMERICA
5065 Powers Ferry Road, N.W.
Atlanta, GA 30327

Matter : Zurich North America
Claimant : American Guarantee & Liability Ins. Co.
WEMED File Number : 07706.00068

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through May 31, 2007	1,494.10
For Disbursements Incurred	351.24

TOTAL CURRENT	1,845.34

LAW OFFICES
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ZURICH NORTH AMERICA
 WEMED File # ; 07706. 00068
 Invoice No.1320036

June 29, 2007
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
5/04/07	WHS	1.90	408.50	Research regarding comparison of Florida law to New York law in light of absence of payment on the bond
5/16/07	MGL	.20	47.20	Receipt and review of order re: proposed bankruptcy sale; correspondence re: same.
6/05/07	MGL	1.50	354.00	Review bankruptcy docket; analysis of sale motion and agreement, and most recent monthly financial reports.
6/06/07	MGL	.70	165.20	Conference telephone call with J. Butler, B. Cookson and B. Strop re: bankruptcy sale and other issues.
6/11/07	MGL	2.00	472.00	Preparation of complaint to be filed against Lemus and Watson in the Southern District of New York; review file documents.
6/12/07	MGL	.20	47.20	Telephone call with debtor's counsel re: status of sale.
TOTAL FEES				1,494.10

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ZURICH NORTH AMERICA
WEMED File # ; 07706. 00068
Invoice No.1320036

June 29, 2007
Page 3

ITEMIZED SERVICES BILL

DISBURSEMENTS

6/05/07	Photo Copying	.10
6/06/07	Long distance telephone, Phone#: 3016526400, City: BETHESDA, MD	1.14
6/20/07	Filing fees Summons & Complaint.	350.00

TOTAL DISBURSEMENTS	351.24
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TOTAL INVOICE	1,845.34
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ZURICH NORTH AMERICA
5065 Powers Ferry Road, N.W.
Atlanta, GA 30327

September 10, 2007
Invoice # 1359722
Page 1

Matter : Zurich North America
Claimant : American Guarantee & Liability Ins. Co.
WEMED File Number : 07706.00068

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through August 9, 2007	2,887.00
For Disbursements Incurred	-506.73

TOTAL CURRENT	2,380.27

LAW OFFICES
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ZURICH NORTH AMERICA
 WEMED File # ; 07706. 00068
 Invoice No.1359722

September 10, 2007
 Page 2

ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
6/19/07	MGL	.40	94.40	Preparation of Summons and Civil Cover Sheet.
6/19/07	MGL	.50	118.00	Review complaint; prepare for filing.
6/19/07	MGL	.20	47.20	Correspondence with Clerk, SDNY re: filing of Summons and Complaint, etc.
6/22/07	MGL	.10	23.60	Correspondence with J. Butler re: status of NY complaint.
6/26/07	MGL	.70	165.20	Conference telephone call with B. Cookson, J. Butler and B. Strop re: status of bankruptcy and complaint.
6/27/07	MGL	.20	47.20	Receipt and review of notice of filing of summons and complaint from SDNY.
6/29/07	MGL	.50	118.00	Receipt and review of filed copies of summons, complaint, etc; prepare same for service.
6/29/07	MGL	.20	47.20	Correspondence with Clerk, SDNY re: e-filing of summons and complaint.
6/29/07	MGL	.20	47.20	Correspondence with Client re: service of summons and complaint on Lemus & Watson.
7/02/07	MGL	.30	70.80	Various correspondence client re: service issues for Lemus and Watson.
7/05/07	MGL	.20	47.20	Various correspondence with client re: status of service of Lemus & Watson.
7/06/07	MGL	.80	188.80	Conference telephone call with B. Cookson and J.

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ZURICH NORTH AMERICA
 WEMED File # ; 07706. 00068
 Invoice No.1359722

September 10, 2007
 Page 3

ITEMIZED SERVICES BILL

DATE ATTY HOURS AMOUNT DESCRIPTION

			Butler re: bankruptcy status and refund issues.
7/06/07 MGL	.20	47.20	Receipt and review of correspondence from J. Butler re: further actions to be taken.
7/09/07 WHS	.90	193.50	Multiple communications with the State of Florida regarding the transfer of the IWI file away from the General Counsel due to the elimination of the Bankruptcy Attorneys' position
7/10/07 WHS	.80	172.00	Conferences with Mr. Michels, Chief Counsel for the Department of Alcoholic Beverages and Tobacco regarding our request that no refund be issued to IWI unless the cigarette stamp tax debt is fully extinguished
7/10/07 MGL	.20	47.20	Correspondence with B. Cookson and J. Butler re: service of NY complaint on Lemus and Watson.
7/10/07 MGL	.20	47.20	Correspondence with Florida counsel for Lemus and Watson re: courtesy copies of SDNY pleadings.
7/10/07 MGL	.20	47.20	Receipt and review of correspondence re: refund claim issues.
7/10/07 MGL	.20	47.20	Receipt and review of various correspondence re: underwriting for proposed buyer of IWI.
7/11/07 WHS	.60	129.00	Communications with the State of Florida regarding IWI's tax refund application and the off-set issue with regard to the cigarette stamp tax debt
7/18/07 MGL	.30	70.80	Correspondence with J. Butler and B. Cookson re: status of NY indemnity action.

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ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
7/19/07	MGL	.20	47.20	Telephone call with D. Landis, Florida counsel for Lemus & Watson re: receipt of NY complaint and other issues.
7/19/07	MGL	.40	94.40	Receipt and review of tax refund application from Florida counsel.
7/19/07	MGL	.30	70.80	Correspondence with B. Cookson, J. Butler and B. Strop re: discussions with Lemus and Watson's Florida counsel and status of indemnity action.
7/20/07	MGL	.30	70.80	Correspondence with B. Cookson and J. Butler re: Lemus and Watson issues.
7/30/07	WHS	.20	43.00	Receive and read pro se answers from Lemus and Watson
7/30/07	MGL	.40	94.40	Receipt and review of pro se answers of Lemus and Watson to NY action; correspondence re: same with B. Cookson and J. Butler.
7/31/07	MGL	.20	47.20	Correspondence with B. Cookson and J. Butler regarding status of NY action against Lemus and Watson.
8/01/07	WHS	.50	107.50	Telephone status and strategy conference with Mr. Cookson, Mr. Butler and Mr. Ledwin
8/01/07	MGL	.50	118.00	Conference telephone call with B. Cookson, J. Butler and B. Strop regarding status of NY action; Further actions to be taken.
8/02/07	MGL	.20	47.20	Correspondence with Clerk's office regarding filing of Affidavit of Service.

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 Invoice No.1359722

September 10, 2007
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ITEMIZED SERVICES BILL

DATE ATTY HOURS AMOUNT DESCRIPTION

8/02/07	MGL	.50	118.00 Review IWI bankruptcy docket regarding status.
8/07/07	MGL	.50	Draft of correspondence to Court requesting a pre-motion conference.
8/08/07	MGL	.20	Receipt and review of order of reference to Magistrate Judge.
8/09/07	MGL	.20	Correspondence with B. Cookson and J. Butler regarding order of reference to magistrate judge.

TOTAL FEES 2,887.00

DISBURSEMENTS

6/20/07	Photo Copying	.60
6/20/07	Photo Copying	11.20
6/29/07	Photo Copying 107	10.70
7/10/07	Photo Copying, 57 copies at \$.10	5.70
7/10/07	Subpoena service 2007003403	43.00
7/10/07	Subpoena service 2007003404	78.00
7/17/07	Photo Copying 2	.20
8/02/07	Photo Copying, 3 copies at \$.10	.30
8/02/07	Photo Copying, 2 copies at \$.10	.20
8/02/07	Photo Copying, 7 copies at \$.10	.70
8/03/07	Photo Copying, 1 copies at \$.10	.10
8/07/07	Photo Copying, 6 copies at \$.10	.60
8/10/07	Photo Copying, 3 copies at \$.10	.30
8/31/07	Long distance telephone, Phone#: 3016526400, City: BETHESDA, MD	.06

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ZURICH NORTH AMERICA
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Invoice No.1359722

September 10, 2007
Page 6

ITEMIZED SERVICES BILL

TOTAL DISBURSEMENTS	151.66
TOTAL INVOICE	2,380.27

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ZURICH NORTH AMERICA
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October 15, 2007
Invoice # 1382404
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Matter : Zurich North America
Claimant : American Guarantee & Liability Ins. Co.
WEMED File Number : 07706.00068

FOR ALL PROFESSIONAL SERVICES RENDERED IRS # 13-2679447

For Professional Services Rendered Through September 27, 2007	94.40
For Disbursements Incurred	.00

TOTAL CURRENT	94.40

LAW OFFICES
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
 150 EAST 42ND STREET
 NEW YORK, N.Y. 10017-5639
 (212) 490-3000

ZURICH NORTH AMERICA
 WEMED File # ; 07706. 00068
 Invoice No.1382404

October 15, 2007
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ITEMIZED SERVICES BILL

DATE	ATTY	HOURS	AMOUNT	DESCRIPTION
8/31/07	MGL	.20	47.20	Review status of bankruptcy case.
8/31/07	MGL	.20	47.20	Conference telephone call with B. Cookson and J. Butler regarding status of indemnity action.
TOTAL FEES				94.40
DISBURSEMENTS				
TOTAL DISBURSEMENTS				.00
TOTAL INVOICE				94.40

PLEASE INCLUDE OUR FILE NUMBER WITH YOUR REMITTANCE